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April 28, 2014

Honorable Shelley C. Chapman
United States District Judge, Courtroom 621
One Bowling Green
New York, New York 10004

Re: Claim No. 7000243
Creditor: Kieran, Michael Dennis
Liquidation of Business of
Lehman Brothers, Inc. ("LBI")
Case No. 08-01420 (SCC) SIPA

Dear Judge Chapman:

Please be advised that we are the attorneys for creditor, Michael Dennis Kiernan. We write to inform the court, that with respect to the instant matter, Mr. Kiernan will be withdrawing his claim, bearing number 7000243.

Please be advised, however, that Mr. Kiernan's withdrawal of this claim does not constitute an waiver of any other claims asserted against Lehman Brothers Inc., Lehman Brothers Holdings, et al., or specifically Claim No. 25502 in the bankruptcy proceeding captioned In re Lehman Brother Holdings, et al., Case No. 08-1355 (JMP). Furthermore, Mr. Kiernan's withdrawal of Claim No. 7000243 is being made independent of the trustee's proposed reason for disallowance, contained within his correspondence dated April 9, 2014, of which Mr. Kiernan entirely refutes.

Thank you for your attention to this matter and the courtesies extended herein.

Yours truly,

DEVITT SPELLMAN BARRETT, LLP

/S/

Thomas J. Spellman, Jr.

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